March 24, 2000

The Honorable Carol M. Browner Administrator, United States Environmental Protection Agency Ariel Rios Building 1200 Pennsylvania Ave., N.W. Washington, D.C. 20460

Dear Ms. Browner:

Enclosed for your consideration is the Report of the Small Business Advocacy Review Panel (SBAR Panel or the Panel) convened for the planned proposed rulemaking on **Heavy-duty Engine Standards and Diesel Fuel Sulfur Control** that the Environmental Protection Agency (EPA or the Agency) is currently developing.

On November 12, 1999, EPA's Small Business Advocacy Chairperson convened this Panel under section 609(b) of the Regulatory Flexibility Act (RFA) as amended by the Small Business Regulatory Enforcement Fairness Act of 1996 (SBREFA). In addition to the Chair, the Panel consisted of the Deputy Director of EPA=s Office of Transportation and Air Quality, the Chief Counsel for Advocacy of the Small Business Administration, and the Deputy Administrator of the Office of Information and Regulatory Affairs within the Office of Management and Budget.

The Report includes a discussion of the options under consideration for the proposed regulation under development, a description of the Panel's outreach to small entity representatives, summary of small entity comments received by the Panel, and the Panel's findings and discussion.

Thomas E. Kelly, Chair
Small Business Advocacy
U.S. Environmental Protection Agency

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Enclosure